

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
0647 Dodson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	420,832.12	420,832.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,960.89	6,960.89	0.00	0.00	0.00	0.00
222X Educational Media Services	548.86	548.86	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,092.44	52,092.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	27,297.76	27,297.76	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,451.68	0.00	22,451.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	58,486.17	58,486.17	0.00	0.00	0.00	0.00
27XX Student Transportation Services	58,135.96	58,135.96	0.00	0.00	0.00	0.00
31XX Food Services	56,705.52	56,705.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,207.43	2,207.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,810.23	13,810.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,437.00	0.00	XXXXXXXXXX	12,437.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	784.84	784.84	XXXXXXXXXX	0.00	0.00	0.00
Totals	732,750.90	697,862.22	22,451.68	12,437.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	732,750.90					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,451.68/697,862.22		3.22%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
0648 Dodson H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	320,191.39	320,191.39	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,924.16	10,924.16	0.00	0.00	0.00	0.00
222X Educational Media Services	743.67	743.67	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	41,311.95	41,311.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	33,347.11	33,347.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,266.33	0.00	21,266.33	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	69,397.90	69,397.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	40,468.87	40,468.87	0.00	0.00	0.00	0.00
31XX Food Services	21,990.91	21,990.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,581.39	7,581.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,504.26	34,504.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,123.00	0.00	XXXXXXXXXX	69,123.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	412.37	412.37	XXXXXXXXXX	0.00	0.00	0.00
Totals	671,263.31	580,873.98	21,266.33	69,123.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	671,263.31					
Line A	Preliminary Indirect Cost Rate [C divided by B] 21,266.33/580,873.98			3.66%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**36 Phillips
0653 Landusky Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	55,243.11	55,243.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,772.43	10,772.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,003.11	0.00	1,003.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,947.69	6,947.69	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,758.94	3,758.94	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	177,000.00	0.00	XXXXXXXXXX	177,000.00	0.00	0.00
Totals	254,725.28	76,722.17	1,003.11	177,000.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	254,725.28					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,003.11/76,722.17		1.31%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
0657 Saco H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	285,493.95	285,493.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,578.26	3,578.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,229.34	2,229.34	0.00	0.00	0.00	0.00
222X Educational Media Services	28,872.39	28,872.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,309.29	71,309.29	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,145.44	1,145.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,725.27	0.00	22,951.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	82,757.38	72,633.13	0.00	10,124.25	0.00	0.00
27XX Student Transportation Services	93,448.44	60,498.44	0.00	32,950.00	0.00	0.00
31XX Food Services	20,679.40	20,679.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,655.17	12,655.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	22,130.38	22,130.38	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	20,571.03	0.00	XXXXXXXXXXXX	0.00	20,571.03	0.00
62XX Resources Transferred to Other School Districts or	412.37	412.37	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	673,008.11	581,637.56	22,951.76	43,074.25	20,571.03	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
0657 Saco H S

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	673,008.11					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,951.76/581,637.56			3.95%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

36 Phillips
0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,694,929.15	2,661,758.55	0.00	33,170.60	0.00	0.00
21XX Support Services - Students	83,926.65	83,926.65	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,719.50	6,719.50	0.00	0.00	0.00	0.00
222X Educational Media Services	97,843.43	97,843.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,149.62	117,149.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	340,221.21	340,221.21	0.00	0.00	0.00	0.00
25XX Support Services - Business	78,790.40	0.00	75,859.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	409,026.37	409,026.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	267,717.19	267,717.19	0.00	0.00	0.00	0.00
31XX Food Services	194,007.39	194,007.39	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	42,937.27	42,937.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,748.72	84,748.72	0.00	0.00	0.00	0.00
Totals	4,418,016.90	4,306,055.90	75,859.99	33,170.60	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,418,016.90					
Line A	Preliminary Indirect Cost Rate [C divided by B] 75,859.99/4,306,055.90			1.76%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**36 Phillips
0663 Whitewater K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	559,016.00	559,016.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,334.92	20,334.92	0.00	0.00	0.00	0.00
222X Educational Media Services	33,580.52	33,580.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,316.11	115,316.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,357.92	0.00	18,431.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,148.33	111,603.33	0.00	2,545.00	0.00	0.00
27XX Student Transportation Services	193,570.60	127,810.60	0.00	65,760.00	0.00	0.00
31XX Food Services	56,486.31	56,486.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,380.32	18,380.32	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,803.44	43,803.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,130.70	1,130.70	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,189,125.17	1,087,462.25	18,431.22	68,305.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,189,125.17					
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,431.22/1,087,462.25		1.69%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
1203 Saco Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	394,916.06	394,916.06	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,186.26	15,186.26	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,929.76	6,929.76	0.00	0.00	0.00	0.00
222X Educational Media Services	24,231.26	24,231.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	70,128.08	70,128.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	1,182.41	1,182.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,046.35	0.00	22,638.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	57,808.26	49,369.76	0.00	8,438.50	0.00	0.00
27XX Student Transportation Services	109,990.93	77,040.93	0.00	32,950.00	0.00	0.00
31XX Food Services	57,427.60	57,427.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,234.31	4,234.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,512.15	7,512.15	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	25,385.94	0.00	XXXXXXXXXXXX	0.00	25,385.94	0.00
62XX Resources Transferred to Other School Districts or	824.74	824.74	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	802,804.11	708,983.32	22,638.66	41,388.50	25,385.94	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

36 Phillips
1203 Saco Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	802,804.11					
Line A	Preliminary Indirect Cost Rate [C divided by B] 22,638.66/708,983.32			3.19%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.